

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Whitko Community School Corp (4455)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$8,512,955	\$7,207,936	\$6,297,634	\$6,519,485	-23.4%	3.5%	32.26%
	Learning Disability	\$1,024,738	\$1,050,304	\$1,022,680	\$995,105	-2.9%	-2.7%	4.92%
	Textbooks for Rent or Resale	\$286,995	\$257,603	\$157,659	\$306,840	6.9%	94.6%	1.52%
	Payments to Other Governmental Units Within State	\$41,278	\$36,289	\$109,898	\$247,686	> 500%	125.4%	1.23%
	Vocational Education	\$242,350	\$224,640	\$195,175	\$225,683	-6.9%	15.6%	1.12%
	Library/Media Services	\$198,977	\$178,429	\$177,882	\$188,694	-5.2%	6.1%	.93%
	Improvement of Instruction	\$144,812	\$213,036	\$108,493	\$114,637	-20.8%	5.7%	.57%
	Special Education Preschool	\$72,863	\$77,728	\$76,099	\$72,732	-.2%	-4.4%	.36%
	Gifted And Talented	\$30,330	\$37,204	\$24,164	\$59,625	96.6%	146.8%	.30%
	Other Special Programs	\$54,609	\$49,133	\$51,223	\$52,945	-3.0%	3.4%	.26%
	Physical Impairment	\$24,529	\$28,475	\$30,856	\$35,237	43.7%	14.2%	.17%
	Remediation Testing	\$23,306	\$27,249	\$28,066	\$34,540	48.2%	23.1%	.17%
	Summer School Programs	\$75,849	\$28,070	\$20,846	\$34,225	-54.9%	64.2%	.17%
	Emotional Disabilities	\$10,537	\$10,701	\$11,258	\$12,277	16.5%	9.0%	.06%
	Other Support Service, Instructional Staff	\$0	\$7,000	\$5,000	\$4,359	N/A	-12.8%	.02%
	Mental Disabilities	\$277	\$100	\$0	\$0	-100.0%	N/A	.0%
	Preventive Remediation	\$17,337	\$21,301	\$7,394	\$0	-100.0%	-100.0%	.0%
	Total	\$10,761,740	\$9,455,199	\$8,324,328	\$8,904,070	-17.3%	7.0%	44.06%
<i>Student Instructional Support</i>	Office of The Principal	\$988,386	\$982,977	\$944,997	\$1,008,776	2.1%	6.7%	4.99%
	Guidance Services	\$433,208	\$499,964	\$471,287	\$465,238	7.4%	-1.3%	2.30%
	Special Education Administration	\$164,984	\$183,281	\$171,515	\$183,809	11.4%	7.2%	.91%
	Speech Pathology and Audiology Services	\$98,420	\$103,624	\$106,537	\$118,773	20.7%	11.5%	.59%
	Health Services	\$136,757	\$135,749	\$107,431	\$106,703	-22.0%	-.7%	.53%
	Psychological Testing	\$63,873	\$66,547	\$51,879	\$54,926	-14.0%	5.9%	.27%
	Attendance and Social Work Services	\$2,826	\$3,182	\$1,368	\$6,515	130.5%	376.1%	.03%
	Other Support Services, Students	\$0	\$1,008	\$0	\$0	N/A	N/A	.0%
	Total	\$1,888,454	\$1,976,332	\$1,855,014	\$1,944,740	3.0%	4.8%	9.62%
<i>Overhead and Operational</i>	Operation and Maintenance of Plant Services	\$2,043,473	\$1,967,098	\$1,896,152	\$1,881,823	-7.9%	-.8%	9.31%
	Student Transportation	\$792,192	\$979,557	\$991,333	\$862,361	8.9%	-13.0%	4.27%
	Food Services Operations	\$678,337	\$677,180	\$683,130	\$717,705	5.8%	5.1%	3.55%
	Executive Administration	\$360,822	\$352,738	\$349,400	\$356,552	-1.2%	2.0%	1.76%
	Fiscal Services	\$83,409	\$87,669	\$85,718	\$95,759	14.8%	11.7%	.47%
	Board of Education	\$27,539	\$22,616	\$21,857	\$20,162	-26.8%	-7.8%	.10%

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	Other Fiscal Services	\$9,462	\$8,380	\$5,569	\$5,678	-40.0%	2.0%	.03%
	Personnel Services	\$4,565	\$4,200	\$4,200	\$4,200	-8.0%	.0%	.02%
	Other Food Services	\$1,566	\$1,173	\$1,036	\$900	-42.5%	-13.1%	.0%
	Ditch Assessments	\$1,023	\$325	\$320	\$368	-64.0%	14.8%	.0%
	Total	\$4,002,388	\$4,100,936	\$4,038,715	\$3,945,508	-1.4%	-2.3%	19.52%
<i>Nonoperational</i>	Debt Services	\$2,629,539	\$2,779,165	\$3,057,140	\$3,431,175	30.5%	12.2%	16.98%
	Building Acquisition, Construction and Improvements	\$734,285	\$642,673	\$328,680	\$1,265,356	72.3%	285.0%	6.26%
	Facilities Acquisition and Construction	\$409,313	\$355,173	\$464,354	\$528,304	29.1%	13.8%	2.61%
	Athletic Coaches	\$202,897	\$208,988	\$184,640	\$186,322	-8.2%	.9%	.92%
	Community Service Operations	\$0	\$0	\$24	\$2,527	N/A	> 500%	.01%
	Nonprogramed Charges	\$100	\$100	\$200	\$100	.0%	-50.0%	.0%
	Step Ahead	\$1,782	\$708	\$0	\$0	-100.0%	N/A	.0%
	High School Band Uniforms	\$35	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,977,951	\$3,986,807	\$4,035,038	\$5,413,784	36.1%	34.2%	26.79%
Grand Total		\$20,630,533	\$19,519,273	\$18,253,095	\$20,208,101	-2.0%	10.7%	100.0%